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October 8, 2010

**VIA ECF SYSTEM**

The Honorable William D. Wall  
United States District Court for the Eastern District of New York  
Long Island Courthouse  
1044 Federal Plaza  
Central Islip, NY 11722-9014

**Re: *The Lincoln Life and Annuity Company of New York v. Moran, et al.,*  
Case No. 08-699**

Dear Judge Wall:

Please accept this letter as The Lincoln Life and Annuity Company of New York's statement concerning the status of settlement in this matter. Earlier today, Lincoln and the Receiver filed a Stipulation of Dismissal with the Court thus resolving all issues between them. The Stipulation also dismisses without prejudice Lincoln's claims against Third-Party Defendant Zalman Silber.

Unfortunately, despite previously agreeing to dismiss, without prejudice, their claims against Lincoln for contribution and indemnification, Third-Party Plaintiffs Eve-Lynn Gisonnis and Helen Gisonni have refused to honor their agreement and authorize the filing of a stipulation of dismissal. Counsel for the Gisonnis' has indicated that his clients will not authorize the filing of a stipulation of dismissal until Lincoln provides it with certain documents, though it is not entirely clear what documents the Gisonnis seek. This position taken by the Gisonnis is extremely troubling in light of the stay of discovery instituted by this Court. Lincoln has chosen to honor the stay and thus, the Gisonnis have refused to honor their agreement and authorize the filing of the stipulation. In the event the Gisonnis decide to honor their agreement with Lincoln and authorize the filing of the stipulation, Lincoln will then have resolved all of the claims it has asserted and that have been asserted against Lincoln in this litigation.

Should the court have any questions, please do not hesitate to contact me.

Respectfully,

Jason P. Gosselin